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701—250.10(321) Administration.

250.10(1) Vehicle registrants may utilize either a paper or electronic affidavit as a method of submission. The title and registration application created under Iowa Code section 321.20 is an affidavit for purposes of this rule.

250.10(2) Exemptions shall be divided into eight categories as follows:

- a. UT01 Iowa Code section 321.105A(2) "c" (19) and 321.105A(2) "c" (20).
- b. UT02 Iowa Code section 321.105A(2)"c"(1).
- c. UT03 Iowa Code section 321.105A(2) "c"(3) and 321.105A(2) "c"(12).
- d. UT04 Iowa Code section 321.105A(2)"c"(14).
- e. UT05 Iowa Code section 321.105A(2) "c"(6).
- f. UT06 Iowa Code section 321.105A(2)"c"(2).
- g. UT07 Iowa Code section 321.105A(2)"c"(5).
- *h*. UT08:
- (1) UT08b Iowa Code section 321.105A(2) "c"(10).
- (2) UT08c Iowa Code section 321.105A(2)"c"(8).
- (3) UT08d Iowa Code section 321.105A(2) "c"(16).
- (4) UT08e Iowa Code section 321.105A(2)"c"(7).
- (5) UT08i Iowa Code section 321.105A(2)"c"(18).
- (6) UT08j Iowa Code section 321.105A(2) "c"(13).
- (7) UT08k Iowa Code section 321.105A(2) "c"(11).
- (8) UT08s Iowa Code section 321.105A(2) "c"(17).
- (9) UT08 Other Iowa Code section 321.105A(2)"c"(4), 321.105A(2)"c"(9), 321.105A(2)"c"(15), and 321.105A(2)"c"(21) to 321.105A(2)"c"(31).
- **250.10(3)** The burden of proof regarding whether an exemption applies is upon the person claiming the exemption.
- **250.10(4)** Signatures are required on all affidavits. If a fleet (five or more vehicles) of vehicles is being registered, an affidavit for each vehicle within the fleet must be completed and signed.
- **250.10(5)** Any claim for exemption from the fee for new registration made by a purchaser with a county treasurer is subject to review and ultimate determination by the department. If, after review, an exemption is found to have been claimed improperly, penalty and interest may apply in addition to the fee for new registration.

This rule is intended to implement Iowa Code section 321.105A as amended by 2021 Iowa Acts, Senate File 366.

[ARC 5911C, IAB 9/22/21, effective 10/27/21; ARC 6508C, IAB 9/7/22, effective 10/12/22]